

the gratuity authorized by the Act of June 4, 1920 (41 Stat. 824), as amended by the Act of May 22, 1928 (45 Stat. 710; U. S. C., title 34, sec. 943).

SEC. 2. The provisions of this Act shall be effective as of August 27, 1940.

Approved, March 17, 1941.

[CHAPTER 20]

AN ACT

March 17, 1941

[H. R. 3297]

[Public Law 17]

To amend the first paragraph of section 22 of the Act of February 23, 1931 (46 Stat. 1210).

Foreign Service.
46 Stat. 1210.

Statutory leave of
absence, officers and
employees.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first paragraph of section 22 of the Act of February 23, 1931 (22 U. S. C. 17), be, and the same is hereby, amended to read as follows:

"SEC. 22. That the Secretary of State is authorized, whenever he deems it to be in the public interest, to order to the United States on his statutory leave of absence any Foreign Service officer or American employee who has performed three years or more of continuous service abroad: *Provided*, That the expenses of transportation and subsistence of such officers and employees and their immediate families, in traveling from their posts to their homes in the United States and return, shall be paid under the same rules and regulations applicable in the case of officers and employees going to and returning from their posts under orders of the Secretary of State when not on leave: *And provided further*, That while in the United States the services of such officers and employees shall be available for trade conference work or for such duties in the Department of State as the Secretary of State may prescribe, but the time of such work or duties shall not be counted as leave."

Approved, March 17, 1941.

[CHAPTER 21]

JOINT RESOLUTION

To amend the Internal Revenue Code.

March 17, 1941

[H. J. Res. 60]

[Public Law 18]

Internal Revenue
Code, amendments.

53 Stat. 20.

26 U. S. C. § 27 (c).

53 Stat. 43.

26 U. S. C. § 113 (a)

(11).

53 Stat. 107.

26 U. S. C. § 504 (a).

53 Stat. 107.

26 U. S. C. § 504 (b).

53 Stat. 108.

26 U. S. C. § 504 (c)

(3) (A).

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Internal Revenue Code, as amended, be amended as follows:

In section 27 (c), insert "1936 or" before "1937".

In section 113 (a) (11), insert "or the Revenue Act of 1938, 52 Stat. 508," after "49 Stat. 1698,".

In section 113 (a) (11), insert "or the Revenue Act of 1938" at the end of the third sentence and after "the Revenue Act of 1936" wherever it appears in the last sentence.

In section 504 (a), insert "or of section 405 of the Revenue Act of 1938" after "subsection (c) of this section".

In section 504 (a), insert "or under Title IA of the Revenue Act of 1938" after "under this subchapter".

In section 504 (a), insert "beginning after December 31, 1937" after "any preceding taxable year".

In section 504 (b), strike out the period at the end of the subsection and insert in lieu thereof a semicolon.

In section 504 (c) (3) (A), insert before the closing mark of parenthesis the following: "or, in the case of a taxable year beginning in 1939, by the amount allowed under section 405 (c) of the Revenue Act of 1938 in the computation of the tax under Title IA of such Act for a taxable year beginning prior to January 1, 1939".

In section 506 (c) (2) (A), insert after “, or both,” the following: “of this section or section 407 of the Revenue Act of 1938,”.

In section 506 (c) (2) (B), insert after “, or both” the following: “, of this section or section 407 of the Revenue Act of 1938,”.

In section 812 (c), insert “or under Title III of the Revenue Act of 1932, 47 Stat. 245,” after “under chapter 4,”.

In section 813 (a) (2), insert “or chapter 4” before the period at the end of the heading.

In section 813 (a) (2), strike out “chapter 3” and insert in lieu thereof “this subchapter”.

In section 813 (a) (2), insert “or under Title III of the Revenue Act of 1932, 47 Stat. 245,” after “under chapter 4” where it first appears.

In section 813 (a) (2), insert “or under Title III of the Revenue Act of 1932” after “under chapter 4” wherever it appears thereafter.

In section 813 (a) (2), insert “or 860” after “810” wherever it appears.

In section 813 (b), insert “or 860” after “810” wherever it appears.

In section 861 (a) (2), insert “or under Title III of the Revenue Act of 1932, 47 Stat. 245,” after “under chapter 4,”.

In section 936 (b), insert “or under Title III of the Revenue Act of 1932, 47 Stat. 245,” after “under chapter 4” where it first appears.

In section 936 (b), insert “or under Title III of the Revenue Act of 1932” after “under chapter 4” wherever it appears thereafter.

In section 936 (b), strike out “813 (b)” from the end of paragraph (1) and insert in lieu thereof “813 (a) (2)”.

In section 1536, strike out “3762” and insert in lieu thereof “3661”.

Amend that part of section 1805 following the paragraph defining the term “silver bullion” to read as follows:

“The term ‘person’ means an individual, partnership, association, or corporation.

“The Secretary is authorized to issue, with the approval of the President, such rules and regulations as the Secretary may deem necessary or proper to carry out the purposes of this section.”

In section 2887, strike out “by” preceding “the tax paid stamp” in the next to the last sentence of the second paragraph and insert in lieu thereof “of”.

In section 2901 (b), strike out “any moneys in the Treasury not otherwise appropriated” from the end of the second sentence and insert in lieu thereof “annual appropriations from the general fund of the Treasury”.

In section 3170, strike out “or” where it appears immediately before “by any law”.

SEC. 2. The sections of the Internal Revenue Code amended by this joint resolution shall have effect as if such sections, as so amended, had been enacted in the Internal Revenue Code on February 10, 1939.

Approved, March 17, 1941.

[CHAPTER 23]

AN ACT

Authorizing the State of Maryland, by and through its State roads commission or the successors of said commission, to construct, maintain, and operate a free highway bridge across the Potomac River at or near Sandy Hook, Maryland, to a point opposite in Virginia.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in order to facilitate interstate commerce, improve the postal service, and provide for military and other purposes, the State of Maryland by and

53 Stat. 109.
26 U. S. C. § 506 (c)
(2) (A).
53 Stat. 109.
26 U. S. C. § 506 (c)
(2) (B).
53 Stat. 124.
26 U. S. C. § 812 (c).
53 Stat. 125.
26 U. S. C. § 813 (a)
(2).

53 Stat. 125.
26 U. S. C. § 813 (b).
53 Stat. 130.
26 U. S. C. § 861 (a)
(2).
53 Stat. 142.
26 U. S. C. § 936 (b).

53 Stat. 183.
26 U. S. C. § 1536.
53 Stat. 199.
26 U. S. C. § 1805.

53 Stat. 339.
26 U. S. C. § 2887.

53 Stat. 342.
26 U. S. C. § 2901 (b).

53 Stat. 373.
26 U. S. C. § 3170.

Effective date of
amended sections.

March 19, 1941
[H. R. 2495]
[Public Law 19]

Potomac River.
Bridge authorized
across, at Sandy Hook,
Md.